public interest. Immediately upon the commencement or within twelve (12) months after the completion of acquisition of a water supply or sewerage project, the Commission shall fix and levy a benefit charge upon all property abutting upon the water main or sewer in accordance with the classification. It shall, in writing, notify all owners of the properties into which class their respective properties fall and the charge determined upon the property. It shall name also in the notice a time and place when and at which the owners will be heard. The notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or, in the case of vacant or unimproved property, posted upon the premises. classification of any property made by the Commission is final, subject only to revision at the hearing. The Commission may change the classification of properties from time to time as the properties change in the uses to which they are put. The benefit charge shall be levied for both water supply and sewerage (whether constructed, purchased, established or facilities otherwise acquired) and shall be based for each class of property upon the approximate cost of the facilities as an integral part of the whole system, and either the [number of front feet] AREA OF THE PROPERTY abutting upon the street, road, lane, alley, right-of-way or easement in which the water pipe or sewer is placed or, with respect to Multi-Unit and Institutional Classes and properties assessed by the equal benefit assessment method, the greater of the number of existing or potential units in or on the property, or the number of units to which water supply or sewage treatment capacity has been committed.

classifying property and levying any [front foot] benefit charge any lot abutting upon a street, road, lane, alley, right-of-way or easement in which there is or is being constructed a water main or sewer shall be assessed [for the frontage] AN AMOUNT determined by the Commission to be reasonable and fair. THE UNIT OF MEASURE FOR THE BENEFIT ASSESSMENT CHARGE BE THE "FRONT FOOT", THE AMOUNT OF WHICH SHALL CALCULATED BY PROCEDURES ESTABLISHED BY THE COMMISSION. Wherever there are a number of CONTIGUOUS lots in the same block in one (1) ownership appurtenant to a residence, the Commission [give a continuous frontage to all of the lots, regardless of the streets upon which they face. A corner lot in the Subdivision Residential Class of less than two (2) acres in size may not assessed on more than one (1) side, unless it also abuts on two (2) parallel streets, but the frontage assessed may be that determined to be reasonable and fair by the Commission, giving consideration to the frontage towards which the building on the lot would naturally face. Lots running through with front and rear on separate streets may be assessed on both front and rear] THE LOTS FOR THE PURPOSE OF CALCULATING THE ASSESSMENT. COMBINE Any [of the] lots [in the foregoing categories] may be assessed for their full [frontage] BENEFIT ASSESSMENT CHARGE even though a water main or sewer may not extend along the full length of any boundary. Land classed as agricultural by the Commission, when